

## U.S. Government Standard General Ledger

### SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

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➤ FMS 2108: Yearend Closing Statement .....	V - 17
➤ OMB Form and Content Statements	
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• Statement of Net Cost .....	V - 33
• Statement of Changes in Net Position.....	V - 37
• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 16)	
• Statement of Financing .....	V - 41
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## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

			USSGL Account Attributes/2											
Line No.	USSGL Acct,	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.	
BUDGETARY RESOURCES														
1	Budget Authority													
1A	Appropriation													
1A	4111	Debt Liquidation Appropriations		E		### ###						U		
1A	4112	Liquidation of Deficiency - Appropriations		E		### ###						U		
1A	4114	Appropriated Trust or Special Fund Receipts		E		### ###						U		
1A	4115	Loan Subsidy Appropriation		E		### ###						U		
1A	4117	Loan Administrative Expense Appropriation		E		### ###						U		
1A	4118	Reestimated Loan Subsidy Appropriation		E		### ###						U		
1A	4119	Other Appropriations Realized		E		### ###						U		
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		### ###						U	4	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		### ###						U	4	
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		E		### ###						U		
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded		E		### ###						U		
1A	4125	Loan Modification Adjustment Transfer Appropriation		E		### ###						U		
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E		### ###						U/E	4	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B		### ###						U/E	4	
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		### ###						U/E	4	
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B		### ###						U/E	4	
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E		### ###						U/E		
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		### ###						U/E		
1A	4138	Appropriation To Liquidate Contract Authority		E		### ###						U/E		
1A	4150	Reappropriations		E		### ###						U		
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		### ###						U		
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		### ###						U		
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		E		### ###						U	4	
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		B		### ###						U	4	
1A	4391	Adjustments to Indefinite No-Year Authority	D	E		### ###						U		
1A	4394	Receipts Unavailable for Obligation Upon Collection		E		### ###						U	4	
1A	4394	Receipts Unavailable for Obligation Upon Collection		B		### ###						U	4	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

			USSGL Account Attributes/2											
Line No.	USSGL Acct,	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.	
1B	Borrowing Authority													
1B	4042	Estimated Indefinite Borrowing Authority		E		### ###						U	5	
1B	4141	Current-Year Borrowing Authority Realized		E		### ###						U		
1C	Contract Authority													
1C	4032	Estimated Indefinite Contract Authority		E		### ###						U	5	
1C	4131	Current-Year Contract Authority Realized		E		### ###						U		
1D	Net Transfers (+ or -)													
1D	4137	Transfers of Contract Authority		E		### ###						U/E	4	
1D	4137	Transfers of Contract Authority		B		### ###						U/E	4	
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		### ###						U/E	4	
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		### ###						U/E	4	
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		### ###						U/E		
1D	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded		E		### ###						U	4	
1D	4170	Transfers - Current-Year Authority		E		### ###						U		
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		E		### ###						U/E	4	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		B		### ###						U/E	4	
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		E		### ###						U/E	4	
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		B		### ###						U/E	4	
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		E		### ###						U/E	4	
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		### ###						U		
1E	Other													
1E	4120	Appropriations Anticipated - Indefinite		E		### ###						U	5	
1E	4160	Anticipated Transfers - Current-Year Authority		E		### ###						U	5	
1E	4165	Allocations of Authority - Anticipated From Invested Balances		E		### ###						U	5	
2	Unobligated Balance												6	
2A	Brought Forward, October 1													
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B								U		
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B								U/E		
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B								U/E		
2A	4136	Contract Authority To Be Liquidated by Trust Funds		B								U/E		
2A	4137	Transfers of Contract Authority		B								U/E		

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

			USSGL Account Attributes/2											
Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.	
2A	4139	Contract Authority Carried Forward		B								U/E		
2A	4149	Borrowing Authority Carried Forward		B								U/E		
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B								U/E		
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		B								U/E		
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		B								U/E		
2A	4201	Total Actual Resources - Collected		B								U/E		
2A	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E		
2A	4222	Unfilled Customer Orders With Advance		B								U/E		
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E		
2A	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E		
2A	4281	Actual Program Fund Subsidy Receivable		B								U/E		
2A	4283	Interest Receivable From Treasury		B								U/E		
2A	4285	Receivable From the Liquidating Fund		B								U/E		
2A	4286	Receivable From the Financing Fund		B								U/E		
2A	4287	Other Federal Receivables		B								U/E		
2A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		B								U/E		
2A	4394	Receipts Unavailable for Obligation Upon Collection		B								U/E		
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B								U/E		
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		B								U/E		
2A	4801	Undelivered Orders - Obligations, Unpaid		B								U/E		
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								U/E		
2A	4901	Delivered Orders - Obligations, Unpaid		B								U/E		
2A	4908	Authority Outlayed Not Yet Disbursed		B								U		
2B	Net Transfers, Balances, Actual (+ or -)													
2B	4176	Allocation Transfers of Prior-Year Balances		E								U/E		
2B	4190	Transfers - Prior-Year Balances		E								U		
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E								U/E		
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E		
2C	Anticipated Transfers, Balances (+ or -)													
2C	4180	Anticipated Transfers - Prior-Year Balances		E								U	5	
3	Spending Authority From Offsetting Collections (Gross)													
3A	Earned													
3A1	Collected													
3A1	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E		
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E		

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		Actual Collections of "governmental-type" Fees		E								U/E		
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E		
3A1	4261	Actual Collections of Business-Type Fees		E								U/E		
3A1	4262	Actual Collections of Loan Principal		E								U/E		
3A1	4263	Actual Collections of Loan Interest		E								U/E		
3A1	4264	Actual Collections of Rent		E								U/E		
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E		
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E		
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E		
3A1	4271	Actual Program Fund Subsidy Collected		E								U/E		
3A1	4273	Interest Collected From Treasury		E								U/E		
3A1	4275	Actual Collections From Liquidating Fund		E								U/E		
3A1	4276	Actual Collections From Financing Fund		E								U/E		
3A1	4277	Other Actual Collections - Federal		E								U/E		
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E		
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E		
3A2	Receivable From Federal Sources													
3A2	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	4	
3A2	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	4	
3A2	4281	Actual Program Fund Subsidy Receivable		E								U/E	4	
3A2	4281	Actual Program Fund Subsidy Receivable		B								U/E	4	
3A2	4283	Interest Receivable From Treasury		E								U/E	4	
3A2	4283	Interest Receivable From Treasury		B								U/E	4	
3A2	4285	Receivable From the Liquidating Fund		E								U/E	4	
3A2	4285	Receivable From the Liquidating Fund		B								U/E	4	
3A2	4286	Receivable From the Financing Fund		E								U/E	4	
3A2	4286	Receivable From the Financing Fund		B								U/E	4	
3A2	4287	Other Federal Receivables		E								U/E	4	
3A2	4287	Other Federal Receivables		B								U/E	4	
3B	Change In Unfilled Customer Orders (+ or -)													
3B1	Advance Received													
3B1	4222	Unfilled Customer Orders With Advance		E								U/E	4,13	
3B1	4222	Unfilled Customer Orders With Advance		B								U/E	4,13	
3B2	Without Advance From Federal Sources													
3B2	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	4,13	
3B2	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	4,13	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

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Line No.	USSGL Acct,	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.	
3C	Anticipated For Rest of Year, Without Advances													
3C	4060	Anticipated Collections From Non-Federal Sources	D	E								U	5	
3C	4070	Anticipated Collections From Federal Sources	D	E								U	5	
3C	4210	Anticipated Reimbursements and Other Income	D	E								U	5	
3D	Transfers From Trust Funds												7	
3D1	Collected													
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E		
3D2	Anticipated													
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								U	5	
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4	
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	4	
3E	Subtotal													
4	Recoveries of Prior-Year Obligations												8	
4A	Actual													
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E		
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E		
4B	Anticipated													
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5	
5	Temporarily Not Available Pursuant to Public Law (-)													
5	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"		E		### ###						U		
5	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		E		### ###						U		
5	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		E		### ###						U/E		
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		### ###						U	5	
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		### ###						U	4	
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		### ###						U	4	
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		### ###						U	4	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

Line No.	USSGL Acct,	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		### ###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		### ###						U	
6	Permanently Not Available												9
6A	Cancellations of Expired and No-Year Accounts(-)												
6A	4350	Canceled Authority		E								U/E	
6B	Enacted Reductions (-)												
6B	4392	Rescission - New Budget Authority		E		### ###						U	
6B	4393	Rescission - Prior-Year		E		### ###						U	
6B	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		E		### ###						U/E	
6C	Capital Transfers and Redemption of Debt												
6C	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								U/E	
6D	Other Authority Withdrawn (-)												
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								U/E	
6D	4133	Reductions of Contract Authority		E								U/E	
6D	4134	Contract Authority Withdrawn		E								U/E	
6D	4135	Contract Authority Liquidated		E	S							U/E	
6D	4140	Substitution of Borrowing Authority		E								U/E	
6D	4143	Reductions of Borrowing Authority		E								U/E	
6D	4144	Borrowing Authority Withdrawn		E								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	C	E								U	
6E	Pursuant to Public Law (-)												
6E	4135	Contract Authority Liquidated		E	P	### ###						U/E	
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		### ###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		B		### ###						U/E	4
6F	Anticipated For the Rest of the Year (-)												
6F	4034	Anticipated Adjustments to Contract Authority		E								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		E								U	5



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6F	4047	Anticipated Transfers to the General Fund of the Treasury		E								U	5	
7	Total Budgetary Resources													
STATUS OF BUDGETARY RESOURCES														
8	Obligations Incurred													
8A	Direct												10	
8A1	Category A													
8A1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###	D			U/E	4	
8A1	4801	Undelivered Orders - Obligations, Unpaid		B			A	###	D			U/E	4	
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	D			U/E	4	
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###	D			U/E	4	
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	D			U/E		
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	D			U/E		
8A1	4901	Delivered Orders - Obligations, Unpaid		E			A	###	D			U/E	4	
8A1	4901	Delivered Orders - Obligations, Unpaid		B			A	###	D			U/E	4	
8A1	4902	Delivered Orders - Obligations, Paid		E			A	###	D			U/E		
8A1	4908	Authority Outlayed Not Yet Disbursed		E			A	###	D			U	4	
8A1	4908	Authority Outlayed Not Yet Disbursed		B			A	###	D			U	4	
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###	D			U/E		
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###	D			U/E		
8A2	Total, Category B													
8A2	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	D			U/E	4	
8A2	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	D			U/E	4	
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	D			U/E	4	
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	D			U/E	4	
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	D			U/E		

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

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8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	D			U/E		
8A2	4901	Delivered Orders - Obligations, Unpaid		E			B	###	D			U/E	4	
8A2	4901	Delivered Orders - Obligations, Unpaid		B			B	###	D			U/E	4	
8A2	4902	Delivered Orders - Obligations, Paid		E			B	###	D			U/E		
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	D			U/E		
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	D			U/E		
8A3	Exempt From Apportionment													
8A3	4801	Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	4	
8A3	4801	Undelivered Orders - Obligations, Unpaid		B			C		D			U/E	4	
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	4	
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		D			U/E	4	
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D			U/E		
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E		
8A3	4901	Delivered Orders - Obligations, Unpaid		E			C		D			U/E	4	
8A3	4901	Delivered Orders - Obligations, Unpaid		B			C		D			U/E	4	
8A3	4902	Delivered Orders - Obligations, Paid		E			C		D			U/E		
8A3	4908	Authority Outlayed Not Yet Disbursed		E			C		D			U	4	
8A3	4908	Authority Outlayed Not Yet Disbursed		B			C		D			U	4	
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D			U/E		
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D			U/E		
8B	Reimbursable												11	
8B1	Category A													
8B1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E	4	
8B1	4801	Undelivered Orders - Obligations, Unpaid		B			A	###	R			U/E	4	
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E	4	
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###	R			U/E	4	
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E		
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E		
8B1	4901	Delivered Orders - Obligations, Unpaid		E			A	###	R			U/E	4	
8B1	4901	Delivered Orders - Obligations, Unpaid		B			A	###	R			U/E	4	
8B1	4902	Delivered Orders - Obligations, Paid		E			A	###	R			U/E		
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###	R			U/E		

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###	R			U/E	
8B2	Total, Category B												
8B2	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		E			B	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		B			B	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		E			B	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	R			U/E	
8B3	Exempt From Apportionment												
8B3	4801	Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		E			C		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		E			C		R			U	4
8B3	4908	Authority Outlayed Not Yet Disbursed		B			C		R			U	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		R			U/E	
8C	Subtotal												
9	Unobligated Balance												
9A	Apportioned												12

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

Line No.	USSGL Acct,	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
9A1		Balance, Currently Available											
9A1	4510	Apportionments		E						A		U	
9A1	4610	Allotments - Realized Resources		E								U	
9A1	4700	Commitments		E								U	
9A2		Anticipated (+ or -)											
9A2	4590	Apportionments Unavailable - Anticipated Resources		E						A		U	5
9B		Exempt From Apportionment											
9B	4620	Unobligated Funds Not Subject to Apportionment		E								U	
9C		Other Available											
9C													
10		Unobligated Balance Not Available											13
10A		Apportioned For Subsequent Periods											
10A	4510	Apportionments		E						S		U	
10A	4590	Apportionments Unavailable - Anticipated Resources		E						S		U	5
10B		Deferred											
10B	4430	Unapportioned Authority - OMB Deferral		E								U	
10C		Withheld Pending Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		E								U	
10D		Other											
10D	4060	Anticipated Collections From Non-Federal Sources	C	E								U	5
10D	4070	Anticipated Collections From Federal Sources	C	E								U	5
10D	4210	Anticipated Reimbursements and Other Income	C	E								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								U	5
10D	4450	Unapportioned Authority		E								U	
10D	4630	Funds Not Available for Commitment/Obligation		E								U	
10D	4650	Allotments - Expired Authority		E								E	
11		Total Status of Budgetary Resources											

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

			USSGL Account Attributes/2										
Line No.	USSGL Acct,	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS													
12	Obligated Balance, Net as of October 1												
12	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		B								U/E	
12	4283	Interest Receivable From Treasury		B								U/E	
12	4285	Receivable From the Liquidating Fund		B								U/E	
12	4286	Receivable From the Financing Fund		B								U/E	
12	4287	Other Federal Receivables		B								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
13	Obligated Balance Transferred, Net (+ or -)												
13	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		E								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14	Obligated Balance, Net, End of Period												
14A	Accounts Receivable(-)												
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		E								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		E								U/E	
14A	4283	Interest Receivable From Treasury		E								U/E	
14A	4285	Receivable From the Liquidating Fund		E								U/E	
14A	4286	Receivable From the Financing Fund		E								U/E	
14A	4287	Other Federal Receivables		E								U/E	
14B	Unfilled Customer Orders From Federal Sources (-)												
14B	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

			USSGL Account Attributes/2											
Line No.	USSGL Acct,	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.	
14C	Undelivered Orders (+)													
14C	4801	Undelivered Orders - Obligations, Unpaid		E								U/E		
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E		
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E		
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E		
14D	Accounts Payable (+)													
14D	4901	Delivered Orders - Obligations, Unpaid		E								U/E		
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E		
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E		
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E		
15	Outlays													
15A	Disbursements (+)													
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	4	
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								U/E	4	
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E		
15A	4902	Delivered Orders - Obligations, Paid		E								U/E		
15A	4908	Authority Outlayed Not Yet Disbursed		E								U	4	
15A	4908	Authority Outlayed Not Yet Disbursed		B								U	4	
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E		
15B	Collections (-)													
15B	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E		
15B	4222	Unfilled Customer Orders With Advance		E								U/E	4,13	
15B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13	
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E		
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E		
15B	4260	Actual Collections of "governmental-type" Fees		E								U/E		
15B	4261	Actual Collections of Business-Type Fees		E								U/E		
15B	4262	Actual Collections of Loan Principal		E								U/E		
15B	4263	Actual Collections of Loan Interest		E								U/E		
15B	4264	Actual Collections of Rent		E								U/E		
15B	4265	Actual Collections From Sale of Foreclosed Property		E								U/E		

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting

USSGL Account Attributes/2													
Line No.	USSGL Acct,	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
15B	4271	Actual Program Fund Subsidy Collected		E								U/E	
15B	4273	Interest Collected From Treasury		E								U/E	
15B	4275	Actual Collections From Liquidating Fund		E								U/E	
15B	4276	Actual Collections From Financing Fund		E								U/E	
15B	4277	Other Actual Collections - Federal		E								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	Subtotal												
16	Less: Distributed Offsetting Receipts												16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

**FOOTNOTES AND ADDITIONAL INFORMATION:**

\* Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged.

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.

2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL

Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.

8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.

9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.

13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.

14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.

16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.



## FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
			<b>For All Unexpended Balances:</b>					
1			<b>Treasury Appropriation Fund Symbol</b>					
2			<b>Preclosing Unexpended Balance - Treasury Supplied</b>					
3		N/A						
4			<b>Unobligated and Obligated Balance Withdrawn/Canceled</b>					
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5			<b>Postclosing Unexpended Balance</b>					
5		1010	Fund Balance With Treasury	E				
6			<b>Other Authorizations</b>					
			<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2
			<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
			<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>					
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
			<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
			<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities</b>					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2
			<b>For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b>					
6	973	1618	Market Adjustment - Investments	E				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	2,3

## FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>					
<b>2</b>			<b>Balance of Borrowing Authority - Treasury Supplied</b>					
<b>3</b>			<b>Increases and Rescissions</b>					
3	951	4140	Substitution of Borrowing Authority	E		T		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Reductions of Borrowing Authority	E		T		2
3	962	4143	Reductions of Borrowing Authority	E		P		2
3	951	4392	Rescission - New Budget Authority	E	B	T		2
3	962	4392	Rescission - New Budget Authority	E	B	P		2
3	951	4393	Rescission - Prior-Year	E	B	T		2
3	962	4393	Rescission - Prior-Year	E	B	P		2
<b>4</b>			<b>Borrowings</b>					
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
<b>5</b>		N/A						
<b>CALC (2 +/- 3 - 4) Also Equals:</b>								
<b>6</b>			<b>Balance</b>					
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2
6	951	4392	Rescission - New Budget Authority	E	B	T		2
6	962	4392	Rescission - New Budget Authority	E	B	P		2
6	951	4393	Rescission - Prior-Year	E	B	T		2
6	962	4393	Rescission - Prior-Year	E	B	P		2

## FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>					
<b>2</b>			<b>Balance of Borrowing Authority - Treasury Supplied</b>					
<b>3</b>			<b>Increases</b>					
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
<b>4</b>			<b>Borrowings</b>					
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
<b>5</b>			<b>Adjustments</b>					
5	951	4140	Substitution of Borrowing Authority	E		T		2
5	962	4140	Substitution of Borrowing Authority	E		P		2
5	951	4143	Reductions of Borrowing Authority	E		T		2
5	962	4143	Reductions of Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	E		T		2
5	962	4144	Borrowing Authority Withdrawn	E		P		2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>								
<b>6</b>			<b>Balance</b>					
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		P		2
6	951	4144	Borrowing Authority Withdrawn	E		T		2
6	962	4144	Borrowing Authority Withdrawn	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2

## FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>					
<b>2</b>			<b>Balance of Contract Authority - Treasury Supplied</b>					
<b>3</b>			<b>New Contract Authority</b>					
3	941	4131	Current-Year Contract Authority Realized	E				2
<b>4</b>			<b>Appropriations To Liquidate</b>					
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>					
5	941	4133	Reductions of Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Rescission - New Budget Authority	E	C			2
5	941	4393	Rescission - Prior-Year	E	C			2
<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>								
<b>6</b>			<b>Balance of Unfunded Contract Authority</b>					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2
6	941	4392	Rescission - New Budget Authority	E	C			2
6	941	4393	Rescission - Prior-Year	E	C			2

## FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>					
<b>2</b>			<b>Balance of Contract Authority - Treasury Supplied</b>					
<b>3</b>			<b>New Contract Authority</b>					
3	941	4131	Current-Year Contract Authority Realized	E				2
<b>4</b>			<b>Appropriations To Liquidate</b>					
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>					
5	941	4133	Reductions of Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>								
<b>6</b>			<b>Balance of Unfunded Contract Authority</b>					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2

## FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
			For all Treasury Appropriation Fund Symbols:					
7			<b>Reimbursements Earned and Refunds</b>					
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	E				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	E				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
7		4234	Other Federal Receivables - Transferred	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	E				
8			<b>Unfilled Customer Orders</b>					
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F	
9			<b>Undelivered Orders and Contracts</b>					
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
10			<b>Accounts Payable and Other Liabilities</b>					
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	E				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
			CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:					

## FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
11		Unobligated Balance						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Not Subject to Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments	E				

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting**ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.



## Balance Sheet for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E/O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		

## Balance Sheet for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E/O		
5	Post	E	1450	Prepayments	F	E/O		
5	Post	E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	E	1990	Other Assets	F	E/O		
6 Total Intragovernmental Assets    CALC (1..5)								

## Balance Sheet for Fiscal 2004 Reporting

USSGL Account Title					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.		Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
Assets With the Public								
7 Cash, Foreign Currency, and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E/O		
7	Post	E	1120	Imprest Funds	N*	E/O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E/O		
7	Post	E	1195	Other Monetary Assets	N*	E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

## Balance Sheet for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) <u>NonEnt. (O)</u>	Covered (C) <u>NotCov. (U)</u>	
<b>10 Taxes Receivable</b>								
10	Post	E	1325	Taxes Receivable	N*	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	O		
<b>11 Loans Receivable and Related Foreclosed Property</b>								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
<b>12 Inventory and Related Property</b>								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		

## Balance Sheet for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		<u>Additional Information Required</u>
						<u>Entity (E) NonEnt. (O)</u>	<u>Covered (C) NotCov. (U)</u>	
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
<b>Assets With the Public</b>								
<b>13 General Property, Plant, and Equipment</b>								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E		

## Balance Sheet for Fiscal 2004 Reporting

Balance Sheet for Fiscal Year Reporting					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
14 Other								
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 Total Assets CALC (6..14)								
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U	
18	Post	E	2310	Advances From Others	F		C	

## Balance Sheet for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
18	Post	E	2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C/U	
<b>19 Total Intragovernmental Liabilities</b> CALC (16..18)								
<b>Liabilities With the Public</b>								
<b>20 Accounts Payable</b>								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
20	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
<b>21 Loan Guarantee Liability</b>								
21	Post	E	2180	Loan Guarantee Liability	N*		C	
<b>22 Debt Held by the Public</b>								
22	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2540	Participation Certificates	N		C/U	
22	Post	E	2590	Other Debt	N		C/U	
<b>23 Federal Employee and Veterans' Benefits</b>								
23	Post	E	2610	Actuarial Pension Liability	N*		C/U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U	
23	Post	E	2650	Actuarial FECA Liability	N*		C/U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U	

## Balance Sheet for Fiscal 2004 Reporting

Balance Sheet for Fiscal Year Reporting					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
<b>24 Environmental Cleanup and Disposal Costs</b>								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U	
<b>25 Benefits Due and Payable</b>								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C/U	
<b>26 Other Liabilities With the Public</b>								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C/U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances From Others	N		C	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N*		C/U	
26	Post	E	2940	Capital Lease Liability	N		C/U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C/U	
<b>27 Total Liabilities</b> CALC (19..26)								
<b>28 Commitments and Contingencies</b> (Note 16)								
<b>Net Position</b>								
<b>29 Unexpended Appropriations</b>								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
<b>30 Cumulative Results of Operations</b>								
30	Post	E	3310	Cumulative Results of Operations				
<b>31 Total Net Position</b> CALC (29+30)								
<b>32 Total Liabilities/Net Position</b> CALC (27+31)								

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

\* By definition, the USSGL account can only have this USSGL account attribute domain.



## Statement of Net Cost for Fiscal 2004 Reporting

Statement of Net Position - Fiscal Year Ending					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFederal	2/ Nonexch.	Cust/ Noncust.	Additional Information Required
Program Costs:								
Program A:								
1 Intragovernmental Gross Costs								
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	X		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Less: Intragovernmental Earned Revenues								
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue - Other	F	X	A	
2	Pre	E	5311	Interest Revenue - Investments	F	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	A	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	A	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	A	

## Statement of Net Cost for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			Additional Information Required
					Federal/ NonFederal	2/ Exchange/ Nonexch.	Cust/ Noncust.	
2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	A	
2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
2	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction
2	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
2	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
2	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
2	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
<b>3 Intragovernmental Net Costs</b>								
3			CALC (1 - 2)					
<b>4 Gross Costs With the Public</b>								
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
4	Pre	E	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
4	Pre	E	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

## Statement of Net Cost for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			Additional Information Required
					Federal/ NonFederal	2/ Nonexch.	Cust/ Noncust.	
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
<b>5 Less: Earned Revenues From the Public</b>								
5	Pre	E	5100	Revenue From Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue From Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue - Other	N	X	A	
5	Pre	E	5311	Interest Revenue - Investments	N	X	A	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	A	
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	A	
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	A	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction
5	Pre	E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5	Pre	E	7180	Unrealized Gains	N	X		Production, Nonproduction
5	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
<b>6 Net Costs With the Public</b>								
6			CALC (4 - 5)					
<b>7 Total Net Costs</b>								
7			CALC (3 + 6)					

## Statement of Net Cost for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			Additional Information Required
					Federal/ NonFederal	2/ Exchange/ Nonexch.	Cust/ Noncust.	
<b>8 Costs Not Assigned to Programs</b>								
8	Pre	E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7211	Losses on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
<b>9 Less: Earned Revenues Not Attributed to Programs</b>								
9	Pre	E	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7111	Gains on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7180	Unrealized Gains	F/N	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
<b>10 Net Cost of Operations</b>								
10			CALC (7 + 8 - 9)					

\* By definition, the USSGL account can only have this USSGL account attribute domain.

**Footnotes:**

- 1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 - USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

## Statement of Changes in Net Position for Fiscal 2004 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		2	Prior-Period Adjustments (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			
		3	Beginning Balances, As Adjusted						
X	X	3			CALC (1..2)				
		Budgetary Financing Sources:							
		4	Appropriations Received						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution.
		5	Appropriations Transferred-In/Out (+/-)						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-Out			Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (+/-)						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases

## Statement of Changes in Net Position for Fiscal 2004 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		7	Appropriations Used						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	Nonexchange Revenue						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	
X		8	Pre	E	5400	Benefit Program Revenue	T		
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	T		
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	Donations and Forfeitures of Cash and Cash Equivalents						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.

### Statement of Changes in Net Position for Fiscal 2004 Reporting

Statement of Changes in Net Position for Fiscal 2004 Reporting							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		10	<b>Transfers-In/Out Without Reimbursement (+/-)</b>						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	<b>Other Budgetary Financing Sources (+/-)</b>						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
			<b>Other Financing Sources:</b>						
		12	<b>Donations and Forfeitures of Property</b>						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.

## Statement of Changes in Net Position for Fiscal 2004 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		13	Transfers-In/Out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imputed Financing From Costs Absorbed by Others						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	Other (+/-)						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7211	Losses on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	Total Financing Sources						
X		16			CALC (6..15)				
	X	16			CALC (4..7)				
X		17	Net Cost of Operations (+/-)						
		18	Ending Balances						
X		18			CALC ((3+16) -17)				Should equal the ending amount reported as net position on the Balance Sheet.
	X	18			CALC (3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.

\* By definition, the USSGL account can only have this USSGL attribute domain.

**Footnote:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.



## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1 Obligations Incurred (Must = SBR line 8)							
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2 Less: Spending Authority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2							
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
2	Pre	E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

Attachment 1 - Financing and Revenue Reporting					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
<b>3 Obligations Net of Offsetting Collections and Recoveries</b>							
3			CALC (1 - 2 )				
<b>4 Less: Distributed Offsetting Receipts (Must = SBR line 16)</b>							Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue - Other			
4	Pre	E	5311	Interest Revenue - Investments			
4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	E	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	E	5800	Tax Revenue Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
<b>5 Net Obligations</b>							
5			CALC (3 - 4)				

## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
Other Resources							
6 Donations and Forfeitures of Property (Must = CNP line 12)							
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7 Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)							
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8 Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)							
8	Pre	E	5780	Imputed Financing Sources			
9 Other Resources (+/-) (Must = CNP line 15)							
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	E	7111	Gains on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	E	7211	Losses on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10 Net Other Resources Used to Finance Activities							
			CALC (6...9)				
11 Total Resources Used to Finance Activities							
			CALC (5+10)				

## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12 Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided							
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13 Resources That Fund Expenses Recognized in Prior Periods							
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit balance.

## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
				13* <b>Comment:</b> The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.			
				13^ <b>Comment:</b> If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.			

## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5400	Benefit Program Revenue		T	
14B	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15 Resources That Finance the Acquisition of Assets							
15	Pre	E	8802	Purchases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OR-							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
15	Pre	E-B	1523	Inventory Held for Repair			Current-year purchase amount only
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only

## Statement of Financing for Fiscal 2004 Reporting

Attachment 1 - Summary of USSGL Accounting					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
15	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
15	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
15	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only

## Statement of Financing for Fiscal 2004 Reporting

[illegible]



## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	E	5790	Other Financing Sources			
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
				<b>Comment:</b> The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total Resources Used to Finance Items Not Part of the Net Cost of Operations						
				CALC (12....16)			
18	Total Resources Used to Finance the Net Cost of Operations						
				CALC (11-17)			
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19	Increase in Annual Leave Liability						
19*	Pre	E-B	2220	Unfunded Leave			If net increase
				<b>-OR-</b>			
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	Increase in Environmental and Disposal Liability						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
				<b>-OR-</b>			
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.
21	Upward/Downward Reestimates of Credit Subsidy Expense (+/-)						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
				<b>-OR-</b>			
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.

## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22 Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)							
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23 Other (+/-)							
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts i							
a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses,"							
and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year							
Budget Authority (Unobligated)."							

## Statement of Financing for Fiscal 2004 Reporting

					USSGL Account Attributes/1	
					Adjusted Trial Balance	
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.
						Additional Information Required
24 Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods						
24			CALC (19...23)			
Components Not Requiring or Generating Resources:						
25 Depreciation and Amortization						
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X
25	Pre	E	6710	Depreciation, Amortization, and Depletion		
26 Revaluation of Assets or Liabilities (+/-)						
26	Pre	E	7110	Gains on Disposition of Assets - Other		
						Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments		
26	Pre	E	7112	Gains on Disposition of Borrowings		
26	Pre	E	7180	Unrealized Gains		
26	Pre	E	7190	Other Gains		
26	Pre	E	7210	Losses on Disposition of Assets - Other		
26	Pre	E	7211	Losses on Disposition of Investments		
26	Pre	E	7212	Losses on Disposition of Borrowings		
26	Pre	E	7280	Unrealized Losses		
26	Pre	E	7290	Other Losses		
27 Other (+/-)						
27	Pre	E	5311	Interest Revenue - Investments		X
						Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X
						Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		X
						Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X
						Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others		
27	Pre	E	6500	Cost of Goods Sold		
27	Pre	E	6600	Applied Overhead		
						Related to cost capitalization offsets.
27	Pre	E	6610	Cost Capitalization Offset		
						Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense		
						Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources		
						Net credit balance for vendor overpayments receivable; debit balance for other activity.

## Statement of Financing for Fiscal 2004 Reporting



Statement of Financial Position - Local Government Reporting					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
				27* <b>Comment:</b> An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.			

**IMPORTANT NOTE:** As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

\* By definition, this USSGL account can only have this attribute domain.

**Footnote:**

- 1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.  
 2 - Line 2 must agree with Lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

 Shaded attributes are not applicable for budgetary accounts.  
 Indicates the USSGL preferred crosswalk for this line.  
 Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.

## Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1</b>	<b>Individual Income and FICA/SECA Taxes</b>				
1	E	5800	Tax Revenue Collected	S	
<b>2</b>	<b>Corporate Income Taxes</b>				
2	E	5800	Tax Revenue Collected	S	
<b>3</b>	<b>Excise Taxes</b>				
3	E	5800	Tax Revenue Collected	S	
<b>4</b>	<b>Estate and Gift Taxes</b>				
4	E	5800	Tax Revenue Collected	S	
<b>5</b>	<b>Federal Unemployment Taxes</b>				
5	E	5800	Tax Revenue Collected	S	
<b>6</b>	<b>Custom Duties</b>				
6	E	5800	Tax Revenue Collected	S	
<b>7</b>	<b>Miscellaneous</b>				
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

## Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
8	<b>Total Cash Collections</b>				
8		CALC	(1 . . . 7)		
9	<b>Accrual Adjustments</b>				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	

## Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
<b>10</b>	<b>Total Custodial Revenue</b>			S	
10		CALC	(8 + 9)		
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
*Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
12	E	5991	Accrued Collections for Others	S*	
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

## Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
<b>13</b>	<b>Refunds and Other Payments</b>				
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14		CALC	(10 - 11 - 12 - 13)		
<i>If "Optional Method" is used</i>					
14		CALC	(10 - 11 + 12 - 13)		
<b>15</b>	<b>Net Custodial Activity</b>				
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
<i>If "Optional Method" is used</i>					
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
<b>Comment:</b> If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)					

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- \* By definition, the USSGL account can only have this USSGL account attribute domain.



## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>																							
			0001 through 0999																				
			Not supported by USSGL.																				
			<b>1000 Total new obligations (+)</b>																				
1000	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												U						
1000	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												U						
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U						
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U						
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												U						
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	C	E												U						
1000	-	4901	Delivered Orders - Obligations, Unpaid	C	B												U						
1000	+	4902	Delivered Orders - Obligations, Paid	C	E												U						
1000	+	4908	Authority Outlayed Not Yet Disbursed	C	E												U						
1000	-	4908	Authority Outlayed Not Yet Disbursed	C	B												U						
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												U						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												U						
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>																							
			<b>2140 Unobligated balance carried forward, start of year</b>																				
2140	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	B												U						
2140	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	D	B												U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	B												U						
2140	-	4136	Contract Authority to be Liquidated by Trust Funds	C	B												U						
2140	+	4137	Transfers of Contract Authority	D	B												U						
2140	+	4139	Contract Authority Carried Forward	D	B												U						
2140	+	4149	Borrowing Authority Carried Forward	D	B												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B												U						
2140	+	4171	Transfers - Current-Year Authority Receivable	D	B												U						
2140	-	4172	Transfers - Current-Year Authority Payable	C	B												U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2140	+	4201	Total Actual Resources - Collected	D	B												U						
2140	+	4221	Unfilled Customer Orders Without Advance	D	B				F/E								U						
2140	+	4222	Unfilled Customer Orders With Advance	D	B												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								U						
2140	+	4281	Actual Program Fund Subsidy Receivable	D	B												U						
2140	+	4283	Interest Receivable From Treasury	D	B												U						
2140	+	4285	Receivable From the Liquidating Fund	D	B												U						
2140	+	4286	Receivable From the Financing Fund	D	B												U						
2140	+	4287	Other Federal Receivables	D	B												U						
2140	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B												U						
2140	-	4394	Receipts Unavailable for Obligation Upon Collection	C	B												U						
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	C	B												U						
2140	-	4908	Authority Outlayed Not Yet Disbursed	C	B												U						
<b>2200 New budget authority (gross) (+)</b>																							
2200			This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.																				
<b>2210 Resources available from recoveries of prior year obligations (+)</b>																							
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U						
2210	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U						
<b>2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]</b>																							
2221	-	4176	Allocation Transfers of Prior-Year Balances	C	E								##	####			U	T					
2221	-	4190	Transfers - Prior-Year Balances	C	E								##	####			U	T					
<b>2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]</b>																							
2222	+	4176	Allocation Transfers of Prior-Year Balances	D	E								##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	E								##	####			U	F					

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.		
2230 Expired unobligated balance transfer to unexpired account (+)																									
2230	+	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	E													U							
2230	+	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E													U							
2240 Capital transfer to general fund (-)																									
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E													U							
2260 Portion applied to repay debt (-)																									
2260	-	4147	Actual Repayments of Debt, Prior-Year Balances	C	E													U							
2270 Balance of authority to borrow withdrawn (-)																									
2270	-	4144	Borrowing Authority Withdrawn	C	E													U							
2275 Balance of contract authority withdrawn (-)																									
2275	-	4134	Contract Authority Withdrawn	C	E													U							
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)																									
2380	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E		99-177				D						DEF	U							
2380	-	4393	Rescission - Prior-Year	C	E		99-177				D						DEF	U							
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)																									
2385	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P	99-177				M						DEF	U							
2385	-	4393	Rescission - Prior-Year	C	E	P	99-177				M						DEF	U							
2390 Total budgetary resources available for obligation (+)																									
2390			This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.																						
2395 Total new obligations (-)																									
2395			This line is calculated. Same as P&F line 1000, with opposite sign.																						
2397 Deficiency (+)																									
2397	-	4450	Unapportioned Authority	C	E													U		D					
2397	-	4510	Apportionments	C	E			A										U		D					
2397	-	4610	Allotments - Realized Resources	C	E													U		D					
2397	-	4620	Unobligated Funds not Subject to Apportionment	C	E													U		D					
2397	-	4630	Funds Not Available for Commitment/Obligation	C	E													U		D					
2397	-	4700	Commitments	C	E													U		D					
2398 Unobligated balance expiring or withdrawn (-)																									
2398	-	4350	Canceled Authority	C	E													U			X	N			
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	C	E													U				N			
2398	-	4420	Unapportioned Authority - Pending Rescission	C	E													U				Y			
2398	-	4450	Unapportioned Authority	C	E													U		X		Y			
2398	-	4510	Apportionments	C	E			A										U		X		Y			

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Availability Time	Trans. Partner	Borrowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Availability Type	Expiration Flag	Fund Type	Fin Acct Ind.	
2398	-	4510	Apportionments	C	E			S									U				Y			
2398	-	4610	Allotments - Realized Resources	C	E												U		X		Y			
2398	-	4620	Unobligated Funds not Subject to Apportionment	C	E												U		X		Y			
2398	-	4630	Funds Not Available for Commitment/Obligation	C	E												U		X		Y			
2398	-	4700	Commitments	C	E												U		X		Y			
2440 Unobligated balance carried forward, end of year																								
2440	+	4420	Unapportioned Authority - Pending Rescission	C	E												U				N			
2440	+	4430	Unapportioned Authority - OMB Deferral	C	E												U				N			
2440	+	4450	Unapportioned Authority	C	E												U		X		N			
2440	+	4510	Apportionments	C	E			A									U		X		N			
2440	+	4510	Apportionments	C	E			S									U				N			
2440	+	4610	Allotments - Realized Resources	C	E												U		X		N			
2440	+	4620	Unobligated Funds not Subject to Apportionment	C	E												U		X		N			
2440	+	4630	Funds Not Available for Commitment/Obligation	C	E												U		X		N			
2440	+	4700	Commitments	C	E												U		X		N			
MEMORANDUM ENTRY																								
2441 Unobligated balance returned to receipts																								
2441			This line is not required to be supported by the USSGL.																					
NEW BUDGET AUTHORITY (GROSS), DETAIL																								
4000 Appropriation (+)																								
4000	+	4111	Debt Liquidation Appropriations	D	E	P					D/E						U					1/3/4		
4000	+	4112	Liquidation of Deficiency - Appropriations	D	E						D/E						U					1/3/4		
4000	+	4115	Loan Subsidy Appropriation	D	E	P					D/E						U					1/3/4		
4000	+	4117	Loan Administrative Expense Appropriation	D	E	P					D/E						U					1/3/4		
4000	+	4118	Reestimated Loan Subsidy Appropriation	D	E						D						U					1/3/4		
4000	+	4119	Other Appropriations Realized	D	E	P					D/E				X		U					1/3/4		
4000	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					1/3/4		
4000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						D						U					1/3/4		
4020 Appropriation (special fund) (+)																								
4020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					2		
4020	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					2		
4020	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					D						U					2		
4020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	P					D						U					2		
4020	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						D						U					2		
4020	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						D						U					2		

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>4026 Appropriation (trust fund) (+)</b>																							
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					7/8	
4026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable - Rescinded	D	E	P					D						U					7/8	
4026	-	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	C	E						D						U					7/8	
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	D	E						D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	D	B						D						U					7/8	
4026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	E						D						U					7/8	
4026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	B						D						U					7/8	
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	C	E						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					7/8	
4026	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					D						U					7/8	
4026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	P					D						U					7/8	
4026	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						D						U					7/8	
4026	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						D						U					7/8	
<b>4028 Appropriation available from subsequent year (+)</b>																							
4028	+	4119	Other Appropriations Realized	D	E	P					D				F		U						
<b>4029 Appropriation available in prior year (-)</b>																							
4029	-	4119	Other Appropriations Realized	D	E	P					D				P		U						
<b>4035 Appropriation permanently reduced (-)</b>																							
4035	-	4392	Rescission - New Budget Authority	C	E	P					D						U					1,3,4	
4035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	P					D						U					1,3,4	
<b>4036 Unobligated balance permanently reduced (-)</b>																							
4036	-	4393	Rescission - Prior-Year	C	E	B/D/P/R/S					D						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>4037 Appropriation temporarily reduced (-)</b>																							
4037	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					D						U						
4037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					D						U						
4037	-	4392	Rescission - New Budget Authority	C	E	P					D						U					2,7,8	
4037	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	P					D						U					2,7,8	
<b>4038 Unobligated balance temporarily reduced (-)</b>																							
4038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					D						U						
<b>4047 Portion applied to repay debt (-)</b>																							
4047	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	P					D						U						
<b>4048 Portion applied to liquidate deficiencies (-)</b>																							
4048	-	4112	Liquidation of Deficiency - Appropriations	D	E						D						U						
<b>4049 Portion applied to liquidate contract authority (-)</b>																							
4049	-	4135	Contract Authority Liquidated	C	E	P					D						U						
4049	-	4136	Contract Authority to be Liquidated by Trust Funds	C	E						D						U						
4049	+	4136	Contract Authority to be Liquidated by Trust Funds	C	B						D						U						
<b>4050 Portion of appropriation to liquidate contract authority (-)</b>																							
4050	-	4130	Appropriation to Liquidate Contract Authority Withdrawn	C	E												U						
<b>4053 Portion substituted for borrowing authority (-)</b>																							
4053	-	4140	Substitution of Borrowing Authority	C	E	P					D						U						
<b>4100 Transferred to other accounts (-) [xx-xxxx]</b>																							
4100	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	E						D		##	####			U	T					
4100	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	B						D		##	####			U	T					
4100	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	C	E						D		##	####			U	T					
4100	-	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	C	E						D		##	####			U	T					
4100	-	4170	Transfers - Current Year Authority	C	E	P					D		##	####			U	T					

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4100	-	4172	Transfers - Current-Year Authority Payable	C	E						D		##	####			U	T					
4100	+	4172	Transfers - Current-Year Authority Payable	C	B						D		##	####			U	T					
4100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	C	E						D		##	####			U	T					
4100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					D		##	####			U	T					
<b>4200 Transferred from other accounts (+) [xx-xxxx]</b>																							
4200	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E						D		##	####			U	F					
4200	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B						D		##	####			U	F					
4200	+	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E						D		##	####			U	F					
4200	+	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	D	E						D		##	####			U	F					
4200	+	4170	Transfers - Current Year Authority	D	E	P					D		##	####			U	F					
4200	+	4171	Transfers - Current-Year Authority Receivable	D	E						D		##	####			U	F					
4200	-	4171	Transfers - Current-Year Authority Receivable	D	B						D		##	####			U	F					
4200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	E						D		##	####			U	F					
4200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					D		##	####			U	F					
<b>4300 Appropriation (total discretionary) (+)</b>																							
4300			This line is calculated. Equals sum of P&F lines 4000 through 4200.																				
<b>4700 Authority to borrow (+)</b>																							
4700	+	4141	Current-Year Borrowing Authority Realized	D	E						D						U						
4700	-	4143	Reductions of Borrowing Authority	C	E						D						U						
<b>4735 Authority to borrow permanently reduced (+)</b>																							
4735	-	4392	Rescission - New Budget Authority	C	E	B					D						U						
4735	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	B					D						U						
<b>4790 Authority to borrow (total discretionary) (+)</b>																							
4790			This line is calculated. Equals sum of P&F lines 4700 through 4735.																				
<b>4900 Contract authority (+)</b>																							
4900	+	4131	Current-Year Contract Authority Realized	D	E						D						U						
4900	-	4133	Reductions of Contract Authority	C	E						D						U						
<b>4935 Contract authority permanently reduced (-)</b>																							
4935	-	4392	Rescission - New Budget Authority	C	E	C					D						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
4935	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	C					D						U						
<b>4936 Unobligated balance permanently reduced (-)</b>																							
4936	-	4393	Rescission - Prior-Year	C	E	C					D						U						
<b>4945 Portion precluded from obligation (limitation on obligations) (-)</b>																							
4945	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	E	C					D						U						
4945	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	B	C					D						U						
<b>4990 Contract authority (total discretionary) (+)</b>																							
4990			This line is calculated. Equals sum of P&F lines 4900 through 4945.																				
<b>5000 Reappropriation (+)</b>																							
5000	+	4150	Reappropriations	D	E						D						U						
<b>5035 Reappropriation permanently reduced (-)</b>																							
5035	-	4392	Rescission - New Budget Authority	C	E	R					D						U						
5035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	R					D						U						
<b>5300 Reappropriation (total discretionary) (+)</b>																							
5300			This line is calculated. Equals sum of P&F lines 5000 through 5035.																				
<b>5500 Advance appropriation (+)</b>																							
5500	+	4111	Debt Liquidation Appropriations	D	E	D					D						U					1/3/4	
5500	+	4115	Loan Subsidy Appropriation	D	E	D					D						U					1/3/4	
5500	+	4117	Loan Administrative Expense Appropriation	D	E	D					D						U					1/3/4	
5500	+	4119	Other Appropriations Realized	D	E	D					D						U					1/3/4	
<b>5520 Advance appropriation (special fund) (+)</b>																							
5520	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					D						U					2	
5520	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					D						U					2	
5520	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	D					D						U					2	
<b>5526 Advance appropriation (trust fund) (+)</b>																							
5526	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					D						U					7/8	
5526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					D						U					7/8	
5526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	D					D						U					7/8	



## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F			USSGL Account	USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Availability Time	Trans. Partner	Borrowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Availability Type	Expiration Flag	Fund Type	Fin Acct Ind.
5535 Advance appropriation permanently reduced (-)																							
5535	-	4392	Rescission - New Budget Authority	C	E	D					D						U						
5535	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	D					D						U						
5537 Advance appropriation temporarily reduced (-)																							
5537	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					D						U						
5537	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					D						U						
5590 Advance appropriation (total discretionary) (+)																							
5590			This line is calculated. Equals sum of P&F lines 5500 through 5537.																				
6000 Appropriation (+)																							
6000	+	4111	Debt Liquidation Appropriations	D	E	P					M						U					1/3/4	
6000	+	4112	Liquidation of Deficiency - Appropriations	D	E						M						U					1/3/4	
6000	+	4115	Loan Subsidy Appropriation	D	E	P					M						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation	D	E	P					M						U					1/3/4	
6000	+	4118	Reestimated Loan Subsidy Appropriation	D	E						M						U					1/3/4	
6000	+	4119	Other Appropriations Realized	D	E	P					M						U					1/3/4	
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	E												U					1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	B												U					1	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	D	E						M						U					1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						M						U					1/3/4	
6020 Appropriation (special fund) (+)																							
6020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					M						U					2	
6020	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					2	
6020	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					M						U					2	
6020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	P					M						U					2	
6020	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						M						U					2	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						M						U					2	

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6026 Appropriation (trust fund) (+)</b>																							
6026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					M						U					7/8	
6026	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receiveable - Rescinded	D	E	P					M						U					7/8	
6026	-	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	C	E						M						U					7/8	
6026	+	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receiveable	D	E						M						U					7/8	
6026	-	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receiveable	D	B						M						U					7/8	
6026	-	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	E						M						U					7/8	
6026	+	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	B						M						U					7/8	
6026	+	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						M						U					7/8	
6026	-	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out	C	E						M						U					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					7/8	
6026	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					M						U					7/8	
6026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	P					M						U					7/8	
6026	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						M						U					7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						M						U					7/8	
<b>6028 Appropriation (unavailable balances) (+)</b>																							
6028	+	4157	Authority Made Available From Receipt or Appropriation Balance Previously Precluded From Obligation	D	E						M						U						
<b>6035 Appropriation permanently reduced (-)</b>																							
6035	-	4392	Rescission - New Budget Authority	C	E	P					M						U					1,3,4	
6035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	P					M						U					1,3,4	
<b>6036 Unobligated balance permanently reduced (-)</b>																							
6036	-	4393	Rescission - Prior-Year	C	E	B/D/P/ R/S					M						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Availability Time	Trans. Partner	Borrowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Availability Type	Expiration Flag	Fund Type	Fin Acct Ind.
<b>6037 Appropriation temporarily reduced (-)</b>																							
6037	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					M						U						
6037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					M						U						
6037	-	4392	Rescission - New Budget Authority	C	E	P					M						U					2,7,8	
6037	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	P					M						U					2,7,8	
<b>6038 Unobligated balance temporarily reduced (-)</b>																							
6038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P					M						U						
<b>6045 Portion precluded from obligation (-)</b>																							
6045	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	E	P					M						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	B	P					M						U						
<b>6047 Portion applied to repay debt (-)</b>																							
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	P					M						U						
<b>6048 Portion applied to liquidate deficiencies (-)</b>																							
6048	-	4112	Liquidation of Deficiency - Appropriations	D	E						M						U						
<b>6049 Portion applied to liquidate contract authority (-)</b>																							
6049	-	4135	Contract Authority Liquidated	C	E	P					M						U						
6049	-	4136	Contract Authority to be Liquidated by Trust Funds	C	E						M						U						
6049	+	4136	Contract Authority to be Liquidated by Trust Funds	C	B						M						U						
<b>6053 Portion substituted for borrowing authority (-)</b>																							
6053	-	4140	Substitution of Borrowing Authority	C	E	P					M						U						
<b>6100 Transferred to other accounts (-) [xx-xxxx]</b>																							
6100	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	E						M		##	####			U	T					
6100	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	B						M		##	####			U	T					
6100	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	C	E						M		##	####			U	T					

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6100	-	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	C	E						M		##	####			U	T					
6100	-	4170	Transfers - Current-Year Authority	C	E	P					M		##	####			U	T					
6100	-	4172	Transfers - Current-Year Authority Payable	C	E						M		##	####			U	T					
6100	+	4172	Transfers - Current-Year Authority Payable	C	B						M		##	####			U	T					
6100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	C	E						M		##	####			U	T					
6100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					M		##	####			U	T					
<b>6200 Transferred from other accounts (+) [xx-xxxx]</b>																							
6200	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E						M		##	####			U	F					
6200	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B						M		##	####			U	F					
6200	+	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E						M		##	####			U	F					
6200	+	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	D	E						M		##	####			U	F					
6200	+	4170	Transfers - Current-Year Authority	D	E	P					M		##	####			U	F					
6200	+	4171	Transfers - Current-Year Authority Receivable	D	E						M		##	####			U	F					
6200	-	4171	Transfers - Current-Year Authority Receivable	D	B						M		##	####			U	F					
6200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	E						M		##	####			U	F					
6200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					M		##	####			U	F					
<b>6250 Appropriation (total mandatory) (+)</b>																							
6250			This line is calculated. Equals sum of P&F lines 6000 through 6200.																				
<b>6300 Reappropriation (+)</b>																							
6300	+	4150	Reappropriations	D	E						M						U						
<b>6335 Reappropriation permanently reduced (-)</b>																							
6335	-	4392	Rescission - New Budget Authority	C	E	R					M						U						
6335	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	R					M						U						
<b>6390 Reappropriation (total mandatory) (+)</b>																							
6390			This line is calculated. Equals sum of P&F lines 6300 through 6335.																				
<b>6500 Advance appropriation (+)</b>																							
6500	+	4111	Debt Liquidation Appropriations	D	E	D					M						U					1/3/4	
6500	+	4115	Loan Subsidy Appropriation	D	E	D					M						U					1/3/4	
6500	+	4117	Loan Administrative Expense Appropriation	D	E	D					M						U					1/3/4	
6500	+	4119	Other Appropriations Realized	D	E	D					M						U					1/3/4	
<b>6526 Advance appropriation (trust fund) (+)</b>																							

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F			USSGL Account	USSGL Account Attributes													FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Availability Time	Trans. Partner	Borrowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Availability Type	Expiration Flag	Fund Type	Fin Acct Ind.	
6526	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					M						U					7/8		
6526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					M						U					7/8		
6526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	D					M						U					7/8		
6535 Advance appropriation permanently reduced (-)																								
6535	-	4392	Rescission - New Budget Authority	C	E	D					M						U							
6535	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	D					M						U							
6537 Advance appropriation temporarily reduced (-)																								
6537	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					M						U							
6537	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	E	D					M						U							
6590 Advance appropriation (total mandatory) (+)																								
6590			This line is calculated. Equals sum of P&F lines 6500 through 6537.																					
6610 Contract authority (+)																								
6610	+	4131	Current-Year Contract Authority Realized	D	E						M						U							
6610	-	4133	Reductions of Contract Authority	C	E						M						U							
6635 Contract authority permanently reduced (-)																								
6635	-	4392	Rescission - New Budget Authority	C	E	C					M						U							
6635	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	C					M						U							
6661 Transferred to other accounts (-) [xx-xxxx]																								
6661	-	4137	Transfers of Contract Authority	C	E						M		##	####			U	T						
6661	+	4137	Transfers of Contract Authority	C	B						M		##	####			U	T						
6662 Transferred from other accounts (+) [xx-xxxx]																								
6662	+	4137	Transfers of Contract Authority	D	E						M		##	####			U	F						
6662	-	4137	Transfers of Contract Authority	D	B						M		##	####			U	F						
6690 Contract authority (total mandatory) (+)																								
6690			This line is calculated. Equals sum of P&F lines 6610 through 6662.																					
6710 Authority to borrow (+)																								
6710	+	4141	Current-Year Borrowing Authority Realized	D	E					P/T	M						U							
6710	-	4143	Reductions of Borrowing Authority	C	E					P/T	M						U							
6716 Authority to borrow (12 U.S.C. 2281-96) (+)																								

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-owing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6716	+	4141	Current-Year Borrowing Authority Realized	D	E					F	M						U						
6716	-	4143	Reductions of Borrowing Authority	C	E					F	M						U						
<b>6735 Authority to borrow permanently rescinded (-)</b>																							
6735	-	4392	Rescission - New Budget Authority	C	E	B					M						U						
6735	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	E	B					M						U						
<b>6790 Authority to borrow (total mandatory) (+)</b>																							
6790			This line is calculated. Equals sum of P&F lines 6710 through 6735.																				
<b>6800 Spending Authority from offsetting collections (cash) (+)</b>																							
6800	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E						D						U						
6800	+	4222	Unfilled Customer Orders With Advance	D	E						D						U						
6800	-	4222	Unfilled Customer Orders With Advance	D	B						D						U						
6800	+	4252	Reimbursements and Other Income Earned - Collected	D	E						D						U						
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						D						U						
6800	+	4260	Actual Collections of "governmental-type" Fees	D	E						D						U						
6800	+	4261	Actual Collections of Business-Type Fees	D	E						D						U						
6800	+	4262	Actual Collections of Loan Principal	D	E						D						U						
6800	+	4263	Actual Collections of Loan Interest	D	E						D						U						
6800	+	4264	Actual Collections of Rent	D	E						D						U						
6800	+	4265	Actual Collections From Sale of Foreclosed Property	D	E						D						U						
6800	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E						D						U						
6800	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						D						U						
6800	+	4271	Actual Program Fund Subsidy Collected	D	E						D						U						
6800	+	4273	Interest Collected From Treasury	D	E						D						U						
6800	+	4275	Actual Collections From Liquidating Fund	D	E						D						U						
6800	+	4276	Actual Collections From Financing Fund	D	E						D						U						
6800	+	4277	Other Actual Collections - Federal	D	E						D						U						
6800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6810 Change in uncollected customer payments from Federal sources (unexpired)</b>																							
6810	+	4221	Unfilled Customer Orders Without Advance	D	E				F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E						D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B						D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	E						D						U						
6810	-	4281	Actual Program Fund Subsidy Receivable	D	B						D						U						
6810	+	4283	Interest Receivable From Treasury	D	E						D						U						
6810	-	4283	Interest Receivable From Treasury	D	B						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	E						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	B						D						U						
6810	+	4286	Receivable From the Financing Fund	D	E						D						U						
6810	-	4286	Receivable From the Financing Fund	D	B						D						U						
6810	+	4287	Other Federal Receivables	D	E						D						U						
6810	-	4287	Other Federal Receivables	D	B						D						U						
<b>6826 From offsetting collections (unavailable balances) (+)</b>																							
6826	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					D						U						
6826	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E						D						U						
6826	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					D						U						
6826	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	S					D						U						
<b>6827 Capital transfer to general fund (-)</b>																							
6827	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E						D						U						
<b>6833 Portion applied to liquidate deficiencies (-)</b>																							
6833	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E						D						U						
<b>6837 Portion temporarily reduced (-)</b>																							
6837	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					D						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6837	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					D						U						
<b>6838 Unobligated balance temporarily reduced (-)</b>																							
6838	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					D						U						
<b>6845 Portion precluded from obligation (limitation on obligations) (-)</b>																							
6845	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E						D						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B						D						U						
<b>6847 Portion applied to repay debt (-)</b>																							
6847	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	S					D						U						
<b>6849 Portion applied to liquidate contract authority (-)</b>																							
6849	-	4135	Contract Authority Liquidated	C	E	S					D						U						
<b>6853 Portion substituted for borrowing authority (-)</b>																							
6853	-	4140	Substitution of Borrowing Authority	D	E	S					D						U						
<b>6861 Transferred to other accounts (-) [xx-xxxx]</b>																							
6861	-	4170	Transfers - Current Year Authority	C	E	S					D		##	####			U	T					
6861	-	4175	Allocation Transfers of Current Year Authority	C	E	S					D		##	####			U	T					
<b>6862 Transferred from other accounts (+) [xx-xxxx]</b>																							
6862	+	4170	Transfers - Current Year Authority	D	E	S					D		##	####			U	F					
6862	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	S					D		##	####			U	F					
<b>6890 Spending authority from offsetting collections (total discretionary) (+)</b>																							
6890			This line is calculated. Equals sum of P&F lines 6800 through 6862.																				
<b>6900 Spending Authority from offsetting collections (cash) (+)</b>																							
6900	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E						M						U						
6900	+	4222	Unfilled Customer Orders With Advance	D	E						M						U						
6900	-	4222	Unfilled Customer Orders With Advance	D	B						M						U						
6900	+	4252	Reimbursements and Other Income Earned - Collected	D	E						M						U						
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						M						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	E						M						U						
6900	+	4261	Actual Collections of Business-Type Fees	D	E						M						U						
6900	+	4262	Actual Collections of Loan Principal	D	E						M						U						



## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Partner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6900	+	4263	Actual Collections of Loan Interest	D	E						M						U						
6900	+	4264	Actual Collections of Rent	D	E						M						U						
6900	+	4265	Actual Collections From Sale of Foreclosed Property	D	E						M						U						
6900	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E						M						U						
6900	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E						M						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	E						M						U						
6900	+	4273	Interest Collected From Treasury	D	E						M						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	E						M						U						
6900	+	4276	Actual Collections From Financing Fund	D	E						M						U						
6900	+	4277	Other Actual Collections - Federal	D	E						M						U						
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						M						U						
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						M						U						
<b>6910 Change in uncollected customer payments from Federal sources (unexpired)</b>																							
6910	+	4221	Unfilled Customer Orders Without Advance	D	E				F/E		M						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E		M						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E						M						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B						M						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E		M						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E		M						U						
6910	+	4281	Actual Program Fund Subsidy Receivable	D	E						M						U						
6910	-	4281	Actual Program Fund Subsidy Receivable	D	B						M						U						
6910	+	4283	Interest Receivable From Treasury	D	E						M						U						
6910	-	4283	Interest Receivable From Treasury	D	B						M						U						
6910	+	4285	Receivable From the Liquidating Fund	D	E						M						U						
6910	-	4285	Receivable From the Liquidating Fund	D	B						M						U						
6910	+	4286	Receivable From the Financing Fund	D	E						M						U						
6910	-	4286	Receivable From the Financing Fund	D	B						M						U						
6910	+	4287	Other Federal Receivables	D	E						M						U						
6910	-	4287	Other Federal Receivables	D	B						M						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6926 From offsetting collections (unavailable balances) (+)</b>																							
6926	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receiveable - Rescinded	D	E	S					M						U						
6926	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E						M						U						
6926	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					M						U						
6926	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B	S					M						U						
<b>6927 Capital transfer to general fund (-)</b>																							
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E						M						U						
<b>6933 Portion applied to liquidate deficiencies (-)</b>																							
6933	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E						M						U						
<b>6937 Portion temporarily reduced (-)</b>																							
6937	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					M						U						
6937	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					M						U						
<b>6938 Unobligated balance temporarily reduced (-)</b>																							
6938	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E	S					M						U						
<b>6945 Portion precluded from obligation (limitation on obligations) (-)</b>																							
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E						M						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B						M						U						
<b>6947 Portion applied to repay debt (-)</b>																							
6947	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	S					M						U						
<b>6949 Portion applied to liquidate contract authority (-)</b>																							
6949	-	4135	Contract Authority Liquidated	C	E	S					M						U						
<b>6953 Portion substituted for borrowing authority (-)</b>																							
6953	-	4140	Substitution of Borrowing Authority	D	E	S					M						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>6961 Transferred to other accounts (-) [xx-xxxx]</b>																							
6961	-	4170	Transfers - Current Year Authority	C	E	S					M		##	####			U	T					
6961	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	S					M		##	####			U	T					
<b>6962 Transferred from other accounts (+) [xx-xxxx]</b>																							
6962	+	4170	Transfers - Current Year Authority	D	E	S					M		##	####			U	F					
6962	+	4175	Allocation Transfers of Current Year Authority	D	E	S					M		##	####			U	F					
<b>6990 Spending authority from offsetting collections (total mandatory) (+)</b>																							
6990			This line is calculated. Equals sum of P&F lines 6900 through 6962.																				
<b>7000 Total new budget authority (gross) (-)</b>																							
7000			This line is calculated. Equals sum of lines 4000 through 6990, excluding subtotals. Also equals line 2200.																				
<b>CHANGE IN OBLIGATED BALANCES</b>																							
<b>7240 Obligated balance, start of year (+)</b>																							
7240	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E								U/E						
7240	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												U/E						
7240	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								U/E						
7240	-	4281	Actual Program Fund Subsidy Receivable	D	B												U/E						
7240	-	4283	Interest Receivable From Treasury	D	B												U/E						
7240	-	4285	Receivable From the Liquidating Fund	D	B												U/E						
7240	-	4286	Receivable From the Financing Fund	D	B												U/E						
7240	-	4287	Other Federal Receivables	D	B												U/E						
7240	+	4801	Undelivered Orders - Obligations, Unpaid	C	B												U/E						
7240	+	4901	Delivered Orders - Obligations, Unpaid	C	B												U/E						
<b>7310 Total new obligations (+)</b>																							
7310			This line is calculated. Same as P&F line 1000.																				
<b>7320 Total outlays (gross) (-)</b>																							
7320	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U/E						
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U/E						
7320	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U/E						
7320	-	4902	Delivered Orders - Obligations, Paid	C	E												U/E						
7320	-	4908	Authority Outlaid Not Yet Disbursed	C	E												U						
7320	+	4908	Authority Outlaid Not Yet Disbursed	C	B												U						
7320	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												U/E						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-advance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
<b>7331 Obligated balance transferred to other accounts (-) [xx-xxxx]</b>																							
7331	+	4199	Transfer of Expired Expenditure Transfers - Receivable	C	E								##	####			E	T					
7331	+	4230	Unfilled Customer Orders Without Advance - Transferred	C	E				F/E				##	####			U/E	T					
7331	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	E								##	####			U/E	T					
7331	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	E				F/E				##	####			U/E	T					
7331	+	4234	Other Federal Receivables - Transferred	C	E								##	####			U/E	T					
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E	T					
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E	T					
<b>7332 Obligated balance transferred from other accounts (+) [xx-xxxx]</b>																							
7332	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E								##	####			U	F					
7332	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	E				F/E				##	####			U/E	F					
7332	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E								##	####			U/E	F					
7332	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E				F/E				##	####			U/E	F					
7332	-	4234	Other Federal Receivables - Transferred	D	E								##	####			U/E	F					
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E								##	####			U/E	F					
<b>7340 Adjustments in expired accounts (net)</b>																							
7340	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												E						
7340	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												E						
7340	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												E						
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												E						
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												E						
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												E						
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	C	E												E						
7340	-	4901	Delivered Orders - Obligations, Unpaid	C	B												E						
7340	+	4902	Delivered Orders - Obligations, Paid	C	E												E						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												E						
7340	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												E						
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												E						
<b>7345 Recoveries of prior year obligations (-)</b>																							
7345			This line is calculated. Same as P&F line 2210, with opposite sign.																				
<b>7400 Change in uncollected customer payments for Federal sources (unexpired)</b>																							
7400			This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign.																				
<b>7410 Change in uncollected customer payments for Federal sources (expired)</b>																							
7410	-	4221	Unfilled Customer Orders Without Advance	D	E				F/E								E						
7410	+	4221	Unfilled Customer Orders Without Advance	D	B				F/E								E						
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	E												E						
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	B												E						
7410	-	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E								E						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								E						
7410	-	4281	Actual Program Fund Subsidy Receivable	D	E												E						
7410	+	4281	Actual Program Fund Subsidy Receivable	D	B												E						
7410	-	4283	Interest Receivable From Treasury	D	E												E						
7410	+	4283	Interest Receivable From Treasury	D	B												E						
7410	-	4285	Receivable From the Liquidating Fund	D	E												E						
7410	+	4285	Receivable From the Liquidating Fund	D	B												E						
7410	-	4286	Receivable From the Financing Fund	D	E												E						
7410	+	4286	Receivable From the Financing Fund	D	B												E						
7410	-	4287	Other Federal Receivables	D	E												E						
7410	+	4287	Other Federal Receivables	D	B												E						
<b>7440 Obligated balance, end of year (+)</b>																							
7440	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E												U/E						
7440	-	4221	Unfilled Customer Orders Without Advance	D	E				F/E								U/E						
7440	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	E				F/E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	E												U/E						
7440	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E												U/E						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F			USSGL Account	USSGL Account Attributes													FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Availability Time	Trans. Partner	Bor-owing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.	
7440	-	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E									U/E						
7440	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E				F/E									U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable	D	E													U/E						
7440	-	4283	Interest Receivable From Treasury	D	E													U/E						
7440	-	4285	Receivable From the Liquidating Fund	D	E													U/E						
7440	-	4286	Receivable From the Financing Fund	D	E													U/E						
7440	-	4287	Other Federal Receivables	D	E													U/E						
7440	-	4234	Other Federal Receivables - Transferred	D	E													U/E						
7440	+	4801	Undelivered Orders - Obligations, Unpaid	C	E													U/E						
7440	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E													U/E						
7440	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E													U/E						
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E													U/E						
7440	+	4901	Delivered Orders - Obligations, Unpaid	C	E													U/E						
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E													U/E						
7440	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E													U/E						
7440	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E													U/E						
OUTLAYS (GROSS), DETAIL																								
8690 Outlays from new discretionary authority (+)																								
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	NEW						U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						D	NEW						U/E						
8690	+	4902	Delivered Orders - Obligations, Paid	C	E						D	NEW						U/E						
8690	+	4908	Authority Outlaid Not Yet Disbursed	C	E						D	NEW						U						
8690	+	4908	Authority Outlaid Not Yet Disbursed	C	B						D	NEW						U						
8693 Outlays from discretionary balances (+)																								
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	BAL						U/E						
8693	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						D	BAL						U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	C	E						D	BAL						U/E						
8693	+	4908	Authority Outlaid Not Yet Disbursed	C	E						D	BAL						U						
8693	+	4908	Authority Outlaid Not Yet Disbursed	C	B						D	BAL						U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F			USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E						D	BAL					U/E						
8697 Outlays from new mandatory authority (+)																							
8697	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	NEW					U/E						
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						M	NEW					U/E						
8697	+	4902	Delivered Orders - Obligations, Paid	C	E						M	NEW					U/E						
8697	+	4908	Authority Outlayed Not Yet Disbursed	C	E						M	NEW					U						
8697	-	4908	Authority Outlayed Not Yet Disbursed	C	B						M	NEW					U						
8698 Outlays from mandatory balances (+)																							
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	BAL					U/E						
8698	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						M	BAL					U/E						
8698	+	4902	Delivered Orders - Obligations, Paid	C	E						M	BAL					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E						M	BAL					U/E						
8700 Total outlays (gross) (+)																							
8700			This line is calculated. Equals sum of lines 8690 through 8698.																				
OFFSETS																							
Offsetting collections from:																							
8800 Federal sources (-)																							
8800	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				F								U/E						
8800	-	4222	Unfilled Customer Orders With Advance	D	E				F								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	B				F								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected	D	E				F								U/E						
8800	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected	D	E												U/E						
8800	-	4275	Actual Collections From Liquidating Fund	D	E												U/E						
8800	-	4276	Actual Collections From Financing Fund	D	E												U/E						
8800	-	4277	Other Actual Collections - Federal	D	E												U/E						
8800	-	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F			USSGL Account	USSGL Account Attributes													FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.	
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				F									U/E						
8820 Interest on Federal securities (-)																								
8820	-	4273	Interest Collected From Treasury	D	E													U					1/3/4/8	X
8825 Interest on uninvested funds (-)																								
8825	-	4273	Interest Collected From Treasury	D	E													U						D/G
8840 Non-Federal sources (-)																								
8840	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				X									U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	E				X/E									U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	B				X/E									U/E						
8840	-	4252	Reimbursements and Other Income Earned - Collected	D	E				X/E									U/E						
8840	-	4261	Actual Collections of Business-Type Fees	D	E													U/E						
8840	-	4262	Actual Collections of Loan Principal	D	E													U/E						
8840	-	4263	Actual Collections of Loan Interest	D	E													U/E						
8840	-	4264	Actual Collections of Rent	D	E													U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	E													U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E													U/E						
8840	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				X/E									U/E						
8845 Offsetting governmental collections (from non-Federal sources) (-)																								
8845	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				E									U/E						
8845	-	4260	Actual Collections of "governmental-type" Fees	D	E													U/E						
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E													U/E						
8890 Total offsetting collections (cash) (-)																								
8890			This line is calculated. Equals sum of P&F lines 8800 through 8845.																					
8895 Change in uncollected customer payments from Federal sources (unexpired)																								
8895			This line is calculated. Equals sum of P&F lines 6810 and 6910.																					
8896 Portion of offsetting collections (cash) credited to expired accounts																								
8896	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E													E						
8896	+	4222	Unfilled Customer Orders With Advance	D	E													E						
8896	-	4222	Unfilled Customer Orders With Advance	D	B													E						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	E													E						



## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	E												E						
8896	+	4261	Actual Collections of Business-Type Fees	D	E												E						
8896	+	4262	Actual Collections of Loan Principal	D	E												E						
8896	+	4263	Actual Collections of Loan Interest	D	E												E						
8896	+	4264	Actual Collections of Rent	D	E												E						
8896	+	4265	Actual Collections From Sale of Foreclosed Property	D	E												E						
8896	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E												E						
8896	+	4271	Actual Program Fund Subsidy Collected	D	E												E						
8896	+	4273	Interest Collected From Treasury	D	E												E					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	E												E						
8896	+	4276	Actual Collections From Financing Fund	D	E												E						
8896	+	4277	Other Actual Collections - Federal	D	E												E						
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E												E						
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>																							
<b>8900 Budget authority (net) (+)</b>																							
8900			This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8896, 8895, and 8896.																				
<b>9000 Outlays (net) (+)</b>																							
9000			This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845.																				
<b>MEMORANDUM (NON-ADD) ENTRIES</b>																							
<b>9110 Outlays prior to reduction pursuant to P.L. 99-177 (+)</b>																							
9110			Not applicable to prior year column of P&F schedule.																				
<b>9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)</b>																							
9180			Not applicable to prior year column of P&F schedule.																				
<b>9185 Sequestration pursuant to P.L. 99-177 (mandatory) (+)</b>																							
9185			Not applicable to prior year column of P&F schedule.																				
<b>9190 Unpaid obligations, end of year: Deficiency (+)</b>																							
9190			This line is not required to be supported by the USSGL.																				
<b>9201 Total investments, start of year: Federal securities: Par value (+)</b>																							
9201	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B												U						

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
9201	+	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B				F									U					
9201	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B													U					
9202 Total investments, end of year: Federal securities: Par value (+)																							
9202	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E													U					
9202	+	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E				F									U					
9202	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E													U					
9203 Total investments, start of year: non-Federal securities: Market value																							
9203	+	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B				X									U					
9204 Total investments, end of year: non-Federal securities: Market value																							
9204	+	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E				X									U					
CONTRACT AUTHORITY																							
9301 Unobligated balance, start of year: Contract authority																							
9301			This line is not required to be supported by the USSGL.																				
9302 Unobligated balance, end of year: Contract authority																							
9302			This line is not required to be supported by the USSGL.																				
9303 Obligated balance, start of year: Contract authority																							
9303			This line is not required to be supported by the USSGL.																				
9304 Obligated balance, end of year: Contract authority																							
9304			This line is not required to be supported by the USSGL.																				
UNAVAILABLE OFFSETTING COLLECTIONS																							
9401 Unavailable balance, start of year: Offsetting collections																							
9401	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B													U				1/3/4	
9402 Unavailable balance, end of year: Offsetting collections																							
9402	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E													U				1/3/4	

**Note:** Shaded attribute domain values are FACTS II supplied.

**Note:** Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005, but available for early implementation fiscal 2004. Early implementation is strongly encouraged.

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

			USSGL Account Attributes/2										
Line No	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
BUDGETARY RESOURCES													
1	Budget Authority												
1A	Appropriation												
1A	4111	Debt Liquidation Appropriations		E		### ###						U	
1A	4112	Liquidation of Deficiency - Appropriations		E		### ###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E		### ###						U	
1A	4115	Loan Subsidy Appropriation		E		### ###						U	
1A	4117	Loan Administrative Expense Appropriation		E		### ###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		E		### ###						U	
1A	4119	Other Appropriations Realized		E		### ###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		### ###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		### ###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	P	### ###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		E		### ###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		E		### ###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E		### ###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B		### ###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		### ###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B		### ###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E		### ###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		### ###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		E		### ###						U/E	
1A	4150	Reappropriations		E		### ###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		### ###						U	
1A	4384	Temporary Reduction Returned by Appropriation		E	P	### ###						U	4
1A	4384	Temporary Reduction Returned by Appropriation		B	P	### ###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	E		### ###						U	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
1A	4394	Receipts Unavailable for Obligation Upon Collection		E		### ###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection		B		### ###						U	4
<b>1B</b>	<b>Borrowing Authority</b>												
1B	4042	Estimated Indefinite Borrowing Authority		E		### ###						U	5
1B	4141	Current-Year Borrowing Authority Realized		E		### ###						U	
<b>1C</b>	<b>Contract Authority</b>												
1C	4032	Estimated Indefinite Contract Authority		E		### ###						U	5
1C	4131	Current-Year Contract Authority Realized		E		### ###						U	
<b>1D</b>	<b>Net Transfers (+ or -)</b>												
1D	4137	Transfers of Contract Authority		E		### ###						U/E	4
1D	4137	Transfers of Contract Authority		B		### ###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		### ###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		### ###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		### ###						U/E	
1D	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		### ###						U	4
1D	4170	Transfers - Current-Year Authority		E		### ###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		E		### ###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		B		### ###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		E		### ###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		B		### ###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		E		### ###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		### ###						U	
<b>1E</b>	<b>Other</b>												
1E	4120	Appropriations Anticipated - Indefinite		E		### ###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		E		### ###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		E		### ###						U	5
<b>2</b>	<b>Unobligated Balance</b>												6
<b>2A</b>	<b>Brought Forward, October 1</b>												
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B								U	

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Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		B								U/E	
2A	4137	Transfers of Contract Authority		B								U/E	
2A	4139	Contract Authority Carried Forward		B								U/E	
2A	4149	Borrowing Authority Carried Forward		B								U/E	
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		B								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		B								U/E	
2A	4201	Total Actual Resources - Collected		B								U/E	
2A	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		B								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		B								U/E	
2A	4283	Interest Receivable From Treasury		B								U/E	
2A	4285	Receivable From the Liquidating Fund		B								U/E	
2A	4286	Receivable From the Financing Fund		B								U/E	
2A	4287	Other Federal Receivables		B								U/E	
2A	4384	Temporary Reduction Returned by Appropriation		B								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		B								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		B								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
2A	4908	Authority Outlaid Not Yet Disbursed		B								U	
2B	Net Transfers, Balances, Actual (+ or -)												
2B	4176	Allocation Transfers of Prior-Year Balances		E								U/E	
2B	4190	Transfers - Prior-Year Balances		E								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
2C	Anticipated Transfers, Balances (+ or -)												
2C	4180	Anticipated Transfers - Prior-Year Balances		E								U	5

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Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
3		Spending Authority From Offsetting Collections (Gross)											
3A		Earned											
3A1		Collected											
3A1	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E	
3A1	4261	Actual Collections of Business-Type Fees		E								U/E	
3A1	4262	Actual Collections of Loan Principal		E								U/E	
3A1	4263	Actual Collections of Loan Interest		E								U/E	
3A1	4264	Actual Collections of Rent		E								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		E								U/E	
3A1	4273	Interest Collected From Treasury		E								U/E	
3A1	4275	Actual Collections From Liquidating Fund		E								U/E	
3A1	4276	Actual Collections From Financing Fund		E								U/E	
3A1	4277	Other Actual Collections - Federal		E								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2		Receivable From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		E								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		B								U/E	4
3A2	4283	Interest Receivable From Treasury		E								U/E	4
3A2	4283	Interest Receivable From Treasury		B								U/E	4
3A2	4285	Receivable From the Liquidating Fund		E								U/E	4
3A2	4285	Receivable From the Liquidating Fund		B								U/E	4
3A2	4286	Receivable From the Financing Fund		E								U/E	4
3A2	4286	Receivable From the Financing Fund		B								U/E	4
3A2	4287	Other Federal Receivables		E								U/E	4

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Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
3A2	4287	Other Federal Receivables		B								U/E	4
3B	Change In Unfilled Customer Orders (+ or -)												
3B1	Advance Received												
3B1	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
3B2	Without Advance From Federal Sources												
3B2	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	4,13
3C	Anticipated for rest of year, without advance												
3C	4060	Anticipated Collections From Non-Federal Sources	D	E								U	5
3C	4070	Anticipated Collections From Federal Sources	D	E								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	E								U	5
3D	Previously unavailable:												
3D	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	S	### ###						U	
3D	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		### ###						U	
3D	4384	Temporary Reduction Returned by Appropriation		E	S	### ###						U	4
3D	4384	Temporary Reduction Returned by Appropriation		B	S	### ###						U	4
3E	Transfers From Trust Funds												7
3E1	Collected												
3E1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
3E2	Anticipated												
3E2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								U	5
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	4
3F	Subtotal												
4	Recoveries of Prior-Year Obligations												8

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Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5
5	Temporarily Not Available Pursuant to Public Law (-)												
5	4382	Temporary Reduction - New Budget Authority		E		### ###						U	
5	4383	Temporary Reduction - Prior-Year Balances		E		### ###						U	
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		### ###						U	
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		### ###						U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		### ###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		### ###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		### ###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		### ###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		### ###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		### ###						U	
6	Permanently Not Available												9
6A	Cancellations of Expired and No-Year Accounts(-)												
6A	4350	Canceled Authority		E								U/E	
6B	Enacted Reductions (-)												
6B	4392	Permanent Reduction - New Budget Authority		E		### ###						U	
6B	4393	Permanent Reduction - Prior-Year Balances		E		### ###						U/E	
6C	Capital Transfers and Redemption of Debt												
6C	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								U/E	



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			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
6D		Other Authority Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								U/E	
6D	4132	Substitution of Contract Authority		E								U	
6D	4133	Decreases to Indefinite Contract Authority		E								U/E	
6D	4134	Contract Authority Withdrawn		E								U/E	
6D	4135	Contract Authority Liquidated		E	S							U/E	
6D	4140	Substitution of Borrowing Authority		E								U/E	
6D	4143	Decreases to Indefinite Borrowing Authority		E								U/E	
6D	4144	Borrowing Authority Withdrawn		E								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	C	E								U	
6E		Pursuant to Public Law (-)											
6E	4135	Contract Authority Liquidated		E	P	### ###						U/E	
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		### ###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		B		### ###						U/E	4
6F		Anticipated for the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		E								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		E								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		E								U	5
7		Total Budgetary Resources											
STATUS OF BUDGETARY RESOURCES													
8		Obligations Incurred											
8A		Direct											10
8A1		Category A											
8A1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		B			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		E			A	###	D			U/E	4

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			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
8A1	4901	Delivered Orders - Obligations, Unpaid		B			A	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		E			A	###	D			U/E	
8A1	4908	Authority Outlayed Not Yet Disbursed		E			A	###	D			U/E	4
8A1	4908	Authority Outlayed Not Yet Disbursed		B			A	###	D			U/E	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###	D			U/E	
<b>8A2</b>	<b>Total, Category B</b>												
8A2	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		E			B	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		B			B	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		E			B	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	D			U/E	
<b>8A3</b>	<b>Exempt From Apportionment</b>												
8A3	4801	Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		E			C		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		E			C		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		B			C		D			U	4

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			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D			U/E	
<b>8B</b>	<b>Reimbursable</b>												11
<b>8B1</b>	<b>Category A</b>												
8B1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		B			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		E			A	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		B			A	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		E			A	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###	R			U/E	
<b>8B2</b>	<b>Total, Category B</b>												
8B2	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		E			B	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		B			B	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		E			B	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	R			U/E	
<b>8B3</b>	<b>Exempt From Apportionment</b>												
8B3	4801	Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		B			C		R			U/E	4

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8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		E			C		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		E			C		R			U/E	4
8B3	4908	Authority Outlayed Not Yet Disbursed		B			C		R			U/E	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		R			U/E	
8C	Subtotal												
9	Unobligated Balance												
9A	Apportioned												12
9A1	Balance, Currently Available												
9A1	4510	Apportionments		E						A		U	
9A1	4610	Allotments - Realized Resources		E								U	
9A1	4700	Commitments - Programs Subject to Apportionment		E								U	
9A2	Apportioned for subsequent periods												
9A2	4510	Apportionments		E						S		U	
9A2	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						S		U	5
9A3	Anticipated (+ or -)												
9A3	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						A		U	5
9B	Exempt From Apportionment												
9B	4620	Unobligated Funds Exempt From Apportionment		E								U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E								U	5
9B	4720	Commitments - Programs Exempt From Apportionment		E								U	
9C	Other Available												

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
9C		No amount should be on this line without prior approval of OMB.											
10		Unobligated Balance Not Available											13
10A		Deferred											
10A	4430	Unapportioned Authority - OMB Deferral		E								U	
10B		Withheld Pending Rescission											
10B	4420	Unapportioned Authority - Pending Rescission		E								U	
10C		Other											
10C	4060	Anticipated Collections From Non-Federal Sources	C	E								U	5
10C	4070	Anticipated Collections From Federal Sources	C	E								U	5
10C	4210	Anticipated Reimbursements and Other Income	C	E								U	5
10C	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								U	5
10C	4450	Unapportioned Authority		E								U	
10C	4630	Funds Not Available for Commitment/Obligation		E								U	
10C	4650	Allotments - Expired Authority		E								E	
11		Total Status of Budgetary Resources											
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS													
12		Obligated Balance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		B								U/E	
12	4283	Interest Receivable From Treasury		B								U/E	
12	4285	Receivable From the Liquidating Fund		B								U/E	
12	4286	Receivable From the Financing Fund		B								U/E	
12	4287	Other Federal Receivables		B								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
13		Obligated Balance Transferred, Net (+ or -)											
13	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		E								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14	Obligated Balance, Net, End of Period												
14A	Accounts Receivable(-)												
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		E								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		E								U/E	
14A	4283	Interest Receivable From Treasury		E								U/E	
14A	4285	Receivable From the Liquidating Fund		E								U/E	
14A	4286	Receivable From the Financing Fund		E								U/E	
14A	4287	Other Federal Receivables		E								U/E	
14B	Unfilled Customer Orders From Federal Sources (-)												
14B	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	
14C	Undelivered Orders (+)												
14C	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
14D	Accounts Payable (+)												
14D	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	
15	Outlays												
15A	Disbursements (+)												
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	4902	Delivered Orders - Obligations, Paid		E								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		E								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		B								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E	
15B	Collections (-)												
15B	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E	
15B	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		E								U/E	
15B	4261	Actual Collections of Business-Type Fees		E								U/E	
15B	4262	Actual Collections of Loan Principal		E								U/E	
15B	4263	Actual Collections of Loan Interest		E								U/E	
15B	4264	Actual Collections of Rent		E								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
15B	4271	Actual Program Fund Subsidy Collected		E								U/E	
15B	4273	Interest Collected From Treasury		E								U/E	
15B	4275	Actual Collections From Liquidating Fund		E								U/E	
15B	4276	Actual Collections From Financing Fund		E								U/E	
15B	4277	Other Actual Collections - Federal		E								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	

## SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										Addl. Info.
			Debit/Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
15C	Subtotal												
16	Less: Distributed Offsetting Receipts												16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16



**FOOTNOTES AND ADDITIONAL INFORMATION:**

- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).  
Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Anticipated amounts should be zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3E1 and 3E2 are rolled up to line 3E of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1, 9A2 and 9A3 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, and 10C are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Include amounts collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3F, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

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## FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
			<b>For All Unexpended Balances:</b>					
1			<b>Treasury Appropriation Fund Symbol</b>					
2			<b>Preclosing Unexpended Balance - Treasury Supplied</b>					
3		N/A						
4			<b>Unobligated and Obligated Balance Withdrawn/Canceled</b>					
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5			<b>Postclosing Unexpended Balance</b>					
5		1010	Fund Balance With Treasury	E				
6			<b>Other Authorizations</b>					
			<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
			<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
			<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>					
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
			<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
			<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3

For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY							
6	973	1618	Market Adjustment - Investments	E			2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E		X	2,3

## FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1			Treasury Appropriation Fund Symbol					
2			Balance of Borrowing Authority - Treasury Supplied					
3			Increases and Rescissions					
3	951	4140	Substitution of Borrowing Authority	E		T		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2
4			Borrowings					
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		N/A						
CALC (2 +/- 3 - 4) Also Equals:								
6			Balance					
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2

## FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1			Treasury Appropriation Fund Symbol					
2			Balance of Borrowing Authority - Treasury Supplied					
3			Increases					
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
4			Borrowings					
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5			Adjustments					
5	951	4140	Substitution of Borrowing Authority	E		T		2
5	962	4140	Substitution of Borrowing Authority	E		P		2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	E		T		2
5	962	4144	Borrowing Authority Withdrawn	E		P		2
			CALC (2 + 3 - 4 - 5) Also Equals:					
6			Balance					
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4144	Borrowing Authority Withdrawn	E		T		2
6	962	4144	Borrowing Authority Withdrawn	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2

## FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
<b>1</b>			<b>Treasury Appropriation Fund Symbol</b>					
<b>2</b>			<b>Balance of Contract Authority - Treasury Supplied</b>					
<b>3</b>			<b>New Contract Authority</b>					
3	941	4131	Current-Year Contract Authority Realized	E				2
<b>4</b>			<b>Appropriations To Liquidate</b>					
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
<b>5</b>			<b>Writeoffs, Restorations, or Adjustments</b>					
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2
<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>								
<b>6</b>			<b>Balance of Unfunded Contract Authority</b>					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2

## FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1			Treasury Appropriation Fund Symbol					
2			Balance of Contract Authority - Treasury Supplied					
3			New Contract Authority					
3	941	4131	Current-Year Contract Authority Realized	E				2
4			Appropriations To Liquidate					
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5			Writeoffs, Restorations, or Adjustments					
5	941	4132	Substitution of Contract Authority	E	S			2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
			CALC (2 + 3 - 4 - 5) Also Equals:					
6			Balance of Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E	S			2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2

## FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
			<b>For all Treasury Appropriation Fund Symbols:</b>					
<b>7</b>			<b>Reimbursements Earned and Refunds</b>					
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	E				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
7		4234	Other Federal Receivables - Transferred	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	E				
<b>8</b>			<b>Unfilled Customer Orders</b>					
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F	
<b>9</b>			<b>Undelivered Orders and Contracts</b>					
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
<b>10</b>			<b>Accounts Payable and Other Liabilities</b>					
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	E				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
			<b>CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:</b>					



## FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
11		<b>Unobligated Balance</b>						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting**ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

## Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E/O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		

## Balance Sheet for Fiscal 2005 Reporting

USSGL Account Title					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.		Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E/O		
5	Post	E	1450	Prepayments	F	E/O		
5	Post	E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	E	1990	Other Assets	F	E/O		

## Balance Sheet for Fiscal 2005 Reporting

Balance Sheet for Fiscal Year Reporting					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
6 Total Intragovernmental Assets    CALC (1..5)								
Assets With the Public								
7 Cash, Foreign Currency, and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E/O		
7	Post	E	1120	Imprest Funds	N*	E/O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E/O		
7	Post	E	1195	Other Monetary Assets	N*	E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

## Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
<b>10 Taxes Receivable</b>								
10	Post	E	1325	Taxes Receivable	N*	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	O		
<b>11 Loans Receivable and Related Foreclosed Property</b>								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
<b>12 Inventory and Related Property</b>								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		

## Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		<u>Additional Information Required</u>
						<u>Entity (E) NonEnt. (O)</u>	<u>Covered (C) NotCov. (U)</u>	
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
<b>Assets With the Public</b>								
<b>13 General Property, Plant, and Equipment</b>								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E		

## Balance Sheet for Fiscal 2005 Reporting

Balance Sheet for Fiscal Year Reporting					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
14 Other								
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 Total Assets CALC (6..14)								
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U	
18	Post	E	2310	Advances From Others	F		C	



## Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
18	Post	E	2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C/U	
<b>19 Total Intragovernmental Liabilities</b> CALC (16..18)								
<b>Liabilities With the Public</b>								
<b>20 Accounts Payable</b>								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
20	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
<b>21 Loan Guarantee Liability</b>								
21	Post	E	2180	Loan Guarantee Liability	N*		C	
<b>22 Debt Held by the Public</b>								
22	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2540	Participation Certificates	N		C/U	
22	Post	E	2590	Other Debt	N		C/U	
<b>23 Federal Employee and Veterans' Benefits</b>								
23	Post	E	2610	Actuarial Pension Liability	N*		C/U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U	
23	Post	E	2650	Actuarial FECA Liability	N*		C/U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U	

## Balance Sheet for Fiscal 2005 Reporting

USSGL Account Title					USSGL Account Attributes			
Line No.	Pre/Post	Trial Bal.	USSGL Acct.		Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	
<b>24 Environmental Cleanup and Disposal Costs</b>								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U	
<b>25 Benefits Due and Payable</b>								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C/U	
<b>26 Other Liabilities With the Public</b>								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C/U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances From Others	N		C	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N*		C/U	
26	Post	E	2940	Capital Lease Liability	N		C/U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C/U	
<b>27 Total Liabilities</b> CALC (19..26)								
<b>28 Commitments and Contingencies</b> (Note 16)								
<b>Net Position</b>								
<b>29 Unexpended Appropriations</b>								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
<b>30 Cumulative Results of Operations</b>								
30	Post	E	3310	Cumulative Results of Operations				
<b>31 Total Net Position</b> CALC (29+30)								
<b>32 Total Liabilities/Net Position</b> CALC (27+31)								

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

\* By definition, the USSGL account can only have this USSGL account attribute domain.

## Statement of Net Cost for Fiscal 2005 Reporting

Statement of Net Position - Fiscal 2000 Reporting					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFederal	2/Exchange/Nonexch.	Cust/Noncust.	Additional Information Required
Program Costs:								
Program A:								
1 Intragovernmental Gross Costs								
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	X		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Less: Intragovernmental Earned Revenues								
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue - Other	F	X	A	
2	Pre	E	5311	Interest Revenue - Investments	F	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	A	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	A	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	A	

## Statement of Net Cost for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			Additional Information Required
					Federal/ NonFederal	2/ Nonexch.	Exchange/ Noncust.	
2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	A	
2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
2	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction
2	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
2	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
2	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
2	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
<b>3 Intragovernmental Net Costs</b>								
3			CALC (1 - 2)					
<b>4 Gross Costs With the Public</b>								
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
4	Pre	E	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
4	Pre	E	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

## Statement of Net Cost for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			Additional Information Required
					Federal/ NonFederal	2/ Nonexch.	Exchange/ Noncust.	
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
<b>5 Less: Earned Revenues From the Public</b>								
5	Pre	E	5100	Revenue From Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue From Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue - Other	N	X	A	
5	Pre	E	5311	Interest Revenue - Investments	N	X	A	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	A	
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	A	
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	A	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction
5	Pre	E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5	Pre	E	7180	Unrealized Gains	N	X		Production, Nonproduction
5	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
<b>6 Net Costs With the Public</b>								
6			CALC (4 - 5)					
<b>7 Total Net Costs</b>								
7			CALC (3 + 6)					

## Statement of Net Cost for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance			Additional Information Required
					Federal/ NonFederal	2/ Exchange/ Nonexch.	Cust/ Noncust.	
<b>8 Costs Not Assigned to Programs</b>								
8	Pre	E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7211	Losses on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
<b>9 Less: Earned Revenues Not Attributed to Programs</b>								
9	Pre	E	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7111	Gains on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7180	Unrealized Gains	F/N	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
<b>10 Net Cost of Operations</b>								
10			CALC (7 + 8 - 9)					

\* By definition, the USSGL account can only have this USSGL account attribute domain.

**Footnotes:**

- 1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 - USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

## Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		2	Prior-Period Adjustments (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			
		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			
		3	Beginning Balances, As Adjusted						
X	X	3			CALC (1..2)				
		Budgetary Financing Sources:							
		4	Appropriations Received						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution.
		5	Appropriations Transferred-In/Out (+/-)						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers- Out			Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (+/-)						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases

## Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		7	Appropriations Used						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	Nonexchange Revenue						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	
X		8	Pre	E	5400	Benefit Program Revenue	T		
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	T		
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	Donations and Forfeitures of Cash and Cash Equivalents						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.



Statement of Changes in Net Position - Federal Level Reporting							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		<b>10</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		<b>11</b>	<b>Other Budgetary Financing Sources (+/-)</b>						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
			<b>Other Financing Sources:</b>						
		<b>12</b>	<b>Donations and Forfeitures of Property</b>						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.

## Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		13	Transfers-In/Out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imputed Financing From Costs Absorbed by Others						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	Other (+/-)						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7211	Losses on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	Total Financing Sources						
X		16			CALC (6..15)				
	X	16			CALC (4..7)				
X		17	Net Cost of Operations (+/-)						
		18	Ending Balances						
X		18			CALC ((3+16) -17)				Should equal the ending amount reported as net position on the Balance Sheet.
	X	18			CALC (3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.

\* By definition, the USSGL account can only have this USSGL attribute domain.

**Footnote:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1 Obligations Incurred (Must = SBR line 8)							
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2 Less: Spending Authority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2							
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
2	Pre	E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
3 Obligations Net of Offsetting Collections and Recoveries							
3			CALC (1 - 2 )				
4 Less: Distributed Offsetting Receipts (Must = SBR line 16)							Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue - Other			
4	Pre	E	5311	Interest Revenue - Investments			
4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	E	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	E	5800	Tax Revenue Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			

## Statement of Financing for Fiscal 2005 Reporting

[illegible]

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
11	Total Resources Used to Finance Activities						
			CALC (5+10)				
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided						
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Resources That Fund Expenses Recognized in Prior Periods						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.

## Statement of Financing for Fiscal 2005 Reporting

[illegible]

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
14B	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	Pre	E	5319	Contra Revenue for Interest Revenue - Other		T	
14B	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5400	Benefit Program Revenue		T	
14B	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15 Resources That Finance the Acquisition of Assets							
15	Pre	E	8802	Purchases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OR-							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
15	Pre	E-B	1523	Inventory Held for Repair			Current-year purchase amount only
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only



## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
15	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
15	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
15	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only

## Statement of Financing for Fiscal 2005 Reporting

[illegible]

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1	
					Adjusted Trial Balance	
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.
						Additional Information Required
<b>16 Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/3</b>						
16	Pre	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		
16	Pre	E	5610	Donated Revenue - Nonfinancial Resources		
16	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources		
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement		
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement		
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In		Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out		
16	Pre	E	5790	Other Financing Sources		
16	Pre	E	7400	Prior-Period Adjustments - Not Restated		Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated		Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
<b>Comment:</b> The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.						
<b>17 Total Resources Used to Finance Items Not Part of the Net Cost of Operations</b>						
			CALC (12...16)			
<b>18 Total Resources Used to Finance the Net Cost of Operations</b>						
			CALC (11-17)			
<b>Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:</b>						
<b>Components Requiring or Generating Resources in Future Periods:</b>						
<b>19 Increase in Annual Leave Liability</b>						
19*	Pre	E-B	2220	Unfunded Leave		If net increase
<b>-OR-</b>						
19*	Pre	E	6800	Future Funded Expenses		Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
<b>20 Increase in Environmental and Disposal Liability</b>						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability		If net increase
<b>-OR-</b>						

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.
21 Upward/Downward Reestimates of Credit Subsidy Expense (+/-)							
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22 Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)							
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23 Other (+/-)							
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.

## Statement of Financing for Fiscal 2005 Reporting

Statement of Financing for Fiscal Year Reporting					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Additional Information Required
	19-23* <b>Comment:</b> Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."						
<b>24 Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods</b>							
24			CALC (19...23)				
<b>Components Not Requiring or Generating Resources:</b>							
<b>25 Depreciation and Amortization</b>							
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
<b>26 Revaluation of Assets or Liabilities (+/-)</b>							
26	Pre	E	7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments			
26	Pre	E	7112	Gains on Disposition of Borrowings			
26	Pre	E	7180	Unrealized Gains			
26	Pre	E	7190	Other Gains			
26	Pre	E	7210	Losses on Disposition of Assets - Other			
26	Pre	E	7211	Losses on Disposition of Investments			
26	Pre	E	7212	Losses on Disposition of Borrowings			
26	Pre	E	7280	Unrealized Losses			
26	Pre	E	7290	Other Losses			
<b>27 Other (+/-)/3</b>							
27	Pre	E	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.

## Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6500	Cost of Goods Sold			
27	Pre	E	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	E	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	27* <b>Comment:</b> An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.						
28	Total Components of Net Cost of Operations That Will Not Require or Generate Resources						
			CALC (25...27)				
29	Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period						
			CALC(24 + 28)				
30	Net Cost of Operations						
			CALC (18 + 29)				

**IMPORTANT NOTE:** As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

\* By definition, the USSGL account can only have this attribute domain.

**Footnote:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3 - According to OMB Bulletin No. 01-09 (September 2001), Form and Content, Section 9.36, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts.  
Indicates the USSGL preferred crosswalk for this line.  
Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

## Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1</b>	<b>Individual Income and FICA/SECA Taxes</b>				
1	E	5800	Tax Revenue Collected	S	
<b>2</b>	<b>Corporate Income Taxes</b>				
2	E	5800	Tax Revenue Collected	S	
<b>3</b>	<b>Excise Taxes</b>				
3	E	5800	Tax Revenue Collected	S	
<b>4</b>	<b>Estate and Gift Taxes</b>				
4	E	5800	Tax Revenue Collected	S	
<b>5</b>	<b>Federal Unemployment Taxes</b>				
5	E	5800	Tax Revenue Collected	S	
<b>6</b>	<b>Custom Duties</b>				
6	E	5800	Tax Revenue Collected	S	
<b>7</b>	<b>Miscellaneous</b>				
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

## Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
<b>8</b>	<b>Total Cash Collections</b>				
8		CALC	(1 . . . 7)		
<b>9</b>	<b>Accrual Adjustments</b>				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	



## Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
<b>10</b>	<b>Total Custodial Revenue</b>			S	
10		CALC	(8 + 9)		
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
*Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
12	E	5991	Accrued Collections for Others	S*	
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

## Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	<u>Additional Information Required</u>
<b>13</b>	<b>Refunds and Other Payments</b>				
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14		CALC	(10 - 11 - 12 - 13)		
<i>If "Optional Method" is used</i>					
14		CALC	(10 - 11 + 12 - 13)		
<b>15</b>	<b>Net Custodial Activity</b>				
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
<i>If "Optional Method" is used</i>					
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
<b>Comment:</b> If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)					

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- \* By definition, the USSGL account can only have this USSGL account attribute domain.